

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

UNITED STATES OF AMERICA,
Petitioner,
v.
BARRY S. FORD,
Respondent.

2006 APR 28 P 1:09

LEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
Civil Action No.
MOBILE DISTRICT ALA

1:06mc3297-MHT

DECLARATION

Brenda K. Cauley declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 1, Internal Revenue Service.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on November 9, 2004, an Internal Revenue Service summons to Barry S. Ford, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 3.

4. In accordance with section 7603 of Title 26, U.S.C., on November 9, 2004, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the

respondent, Barry S. Ford, by personal delivery as evidenced in the certificate of service on the reverse side of the summons.

5. The summons requested Barry S. Ford's appearance on November 30, 2004.

6. On November 24, 2004 a letter was received from Barry S. Ford requesting the summons appearance date be changed from November 30, 2004 to December 7, 2004. I was out of the office on November 24, 2004 and November 25 was a legal holiday. I did not receive Barry S. Ford's letter until I returned to the office on November 29, 2004. Since there was no way to contact Barry S. Ford any other than by letter, I mailed him a letter by overnight delivery certified mail on November 29, 2004 in which I advised him that I could not change the summons appearance to December 7, 2004 but could change the summons appearance date to December 14, 2004 at 10:00 am.

7. On November 30, 2004, the respondent, Barry S. Ford, appeared in response to the summons. I advised him that on November 29, 2004, I had mailed him a letter, via overnight delivery, giving the new summons appearance date, December 14, 2004. A copy of the November 29, 2004 letter was given to Mr. Ford.

8. On December 10, 2004, I received a letter from

Mr. Ford dated December 8, 2004 requesting a rescheduling of the summons appearance date from December 14, 2004 to January 11 or 18, 2005.

9. I responded to the letter dated December 8, 2004 by mailing a letter to Mr. Ford, via certified mail on December 13, 2004, rescheduling the summons appearance date to January 18, 2005 at 10:00 A.M.

10. Mr. Ford did not claim the December 13, 2004 letter. On January 3, 2005, I sent him a Quick Note which contained a copy of the December 13, 2004 letter and also advised him of the January 18, 2005 appearance date in the body of the Quick Note.

11. Mr. Ford appeared on January 18, 2005 but refused to furnish a Collection Information Statement and the delinquent returns as requested in the Summons.

12. Last chance for Summons appearance appointment was scheduled for May 17, 2005 at 10:00 A.M.

13. On May 12, 2005 a letter was received from taxpayer advising that he had a conflict with the May 17, 2005 date and requested a change date of either June 6, 2005 or June 20, 2005.

14. I mailed a letter to Mr. Ford on May 16, 2005 scheduling a new summons appearance date of June 6, 2005 at 10:00 A.M.

15. On June 3, 2005, Mr. Ford left a voice mail advising me that he had a death in his family and could not keep the June 6, 2005 appointment. Mr. Ford requested that the appointment be rescheduled for June 20, 2005.

16. On June 6, 2005, I mailed a letter to Mr. Ford rescheduling the summons appearance time to June 20, 2005 at 1:30 P.M.

17. Due to a family emergency, I was unable to meet with Mr. Ford. Revenue Officer Mike Hicks was assigned to meet with Mr. Ford on June 20, 2005.

18. Mr. Ford met with Revenue Officer Hicks on June 20, 2005 but refused to give Officer Hicks any of the information requested in the Summons.

19. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

20. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

21. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of march, 2006.

Brenda K. Cauley
Brenda K. Cauley
Revenue Officer